

EXHIBIT B

DELPHI CORPORATION
SUMMARY OF PROFESSIONAL
TIME CHARGES AND FEES BY TIME DETAIL CATEGORY
FOR THE PERIOD
OCTOBER 19, 2005 THROUGH JANUARY 31, 2006
EXHIBIT B

Listed below are the hours incurred and associated time charges for each time detail category.

Time Detail Category	October 19, 2005 through January 31, 2006		Cumulative	
	Hours	Fees	Hours	Fees
Avoidance Actions	-	\$ -	-	\$ -
Case Administration	72.3	39,459	72.3	39,459
Cash Collateral/Debtor in Possession Financing	47.0	22,986	47.0	22,986
Cash Flow Monitoring	40.4	17,386	40.4	17,386
Claims Administration and Resolution	-	-	-	-
Court Hearings and Committee Meetings	273.2	157,985	273.2	157,985
Creditor Issues and Information Requests	76.0	36,014	76.0	36,014
Disclosure Statement/Plan of Reorganization	-	-	-	-
Employment Application	15.0	8,077	15.0	8,077
Employee Retention/Severance Plan	197.6	91,072	197.6	91,072
Fee Applications and Fee Statements	165.9	36,056	165.9	36,056
Financial and Company Analysis	2,552.9	1,196,683	2,552.9	1,196,683
Merger/Acquisition/Divestiture Analysis	-	-	-	-
Bankruptcy Motion	62.0	31,288	62.0	31,288
Travel ²	65.7	17,672	65.7	17,672
TOTALS:	3,568.0	\$ 1,654,678	3,568.0	\$ 1,654,678
Total Fees		\$ 1,654,678		\$ 1,654,678
Total Expenses		\$ 66,761		\$ 66,761
Total Due		\$ 1,721,439		\$ 1,721,439

² This reflects non-working travel time voluntarily limited to a maximum of 2.0 hours per trip and billed at half rate.